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By: **Senator Hogan**  
Introduced and read first time: January 31, 2003  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: March 19, 2003

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Income Tax - Extensions for Filing Returns**

3 FOR the purpose of altering the period for which the Comptroller may under certain  
4 circumstances extend the time for an individual or a corporation to file an  
5 income tax return; providing for the application of this Act; and generally  
6 relating to extensions for filing income tax returns.

7 BY repealing and reenacting, with amendments,  
8 Article - Tax - General  
9 Section 10-823  
10 Annotated Code of Maryland  
11 (1997 Replacement Volume and 2002 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article - Tax - General**

15 10-823.

16 If the Comptroller finds that good cause exists and subject to § 13-601 of this  
17 article, the Comptroller may extend the time to file an income tax return:

18 (1) up to ~~6~~ 7 months FOR AN INDIVIDUAL OR A CORPORATION or, if an  
19 individual is out of the United States, up to 1 year; ~~AND~~

20 (2) ~~UP TO 7 MONTHS FOR A CORPORATION.~~

1       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
2 July 1, 2003, and shall be applicable to all taxable years beginning after December 31,  
3 2002.